

SENATE FISCAL AGENCY MEMORANDUM

DATE: March 23, 2007

TO: Members of the Senate

FROM: Kathryn Summers-Coty, Chief Analyst

RE: Senate Bill 221 (S-3) as Passed the Senate

As you are aware, on March 22, 2007, the Senate passed Senate Bill 221 (S-3), a negative School Aid/K-12 supplemental. This memo details the changes found in the bill. Also, attached are two documents: a district-by-district printout showing current year foundation allowances, pupils, and effect of the \$34 per pupil reduction contained in the bill, and a line item spreadsheet.

As of the January 2007 Consensus Revenue Estimating Conference, the School Aid Fund is estimated to be in deficit by \$377.4 million. To address this estimated deficit, the Governor proposed retirement accounting changes, refinancing of certain bonds to reduce debt service, elimination of 10 "on-hold" categoricals, and additional revenues. While not including the Governor's increased revenue proposal, the Senate adopted the retirement accounting changes, bond refinancing proposals, and elimination of the 10 categoricals. Further, the Senate proposed an additional retirement accounting change and also reduced payments to districts by \$34 per pupil with proportional cuts to intermediate school districts (ISDs) and entities funded under the K-12 budget that are neither school districts nor ISDs.

More specifically, in order to address the budget deficit, the Senate:

- Adopted the Governor's proposal to re-value the assets in the Michigan Public School Employees' Retirement System (MPERS) to their market value as of September 30, 2006, instead of using a five-year average as required by statute. This yields savings to the State of \$175.6 million.
- Adopted the Governor's proposal to refinance *Durant* bonds and School Loan Revolving Fund bonds to reduce debt service obligations. This yields savings of \$40.5 million.
- Proposed an additional change in MPERS whereby, for FY 2006-07, only interest will be paid on the unfunded accrued liability. This proposal for MPERS matches a proposal by the Governor for the State Employees' Retirement System, and yields savings to the State in the K-12 budget of \$86.4 million.
- Reduced school district funding by \$34 per pupil totaling \$57.4 million, reduced intermediate district funding by \$2.2 million, and reduced funding to other entities by \$281,000.
- Adopted the Governor's proposal to eliminate 10 categoricals placed "on-hold" earlier in the year due to falling revenues: Children of Incarcerated Parents, Web-Based Testing, Book-a-Month, Early Intervening, Positive Behavioral Support, School Building Security Mapping, International Baccalaureate Grants, Kalamazoo Pre-College Engineering, Automated External Defibrillators, and Mercy Education Project.
- Assumed \$10.0 million in additional lottery revenues deposited into the School Aid Fund due to the reduction (in S.B. 220 (S-4)) of lottery advertising funding.

Other technical changes are found throughout the bill, concurring with the Governor's recommendations to make adjustments due to fewer pupils than anticipated, lower special education costs than estimated, and increased costs associated with resolution of various taxable value court cases.

If you have any questions, please don't hesitate to call our office at 3-2768.

c: Gary S. Olson, Director
Ellen Jeffries, Deputy Director

Fiscal Year 2006-07 Reduction of \$34 Per Pupil as Found in Senate Bill 221 (S-3)

District Code	District Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
ALCONA				
01010	Alcona Community Schools	7,130.00	1,038	35,323
ALGER				
02010	AuTrain-Onota Public Schools	7,466.00	33	0
02020	Burt Township School District	10,473.08	76	2,584
02070	Munising Public Schools	7,085.00	866	29,462
02080	Superior Central Schools	7,085.00	391	13,294
ALLEGAN				
03010	Plainwell Community Schools	7,085.00	2,904	98,762
03020	Otsego Public Schools	7,085.00	2,293	77,978
03030	Allegan Public Schools	7,085.00	2,901	98,664
03040	Wayland Union Schools	7,085.00	3,083	104,828
03050	Fennville Public Schools	7,085.00	1,419	48,277
03060	Martin Public Schools	7,085.00	656	22,331
03070	Hopkins Public Schools	7,085.00	1,596	54,287
03080	Saugatuck Public Schools	8,716.05	863	29,353
03100	Hamilton Community Schools	7,085.00	2,587	87,969
03440	Glenn Public School District	8,098.00	42	0
03901	Discovery Elementary School	7,085.00	107	3,655
03902	Outlook Academy	7,085.00	19	668
ALPENA				
04010	Alpena Public Schools	7,085.00	4,694	159,611
04901	Bingham Academy	7,085.00	165	5,635
ANTRIM				
05010	Alba Public Schools	7,310.00	232	7,913
05035	Central Lake Public Schools	7,847.00	425	14,465
05040	Bellaire Public Schools	7,776.00	549	18,681
05060	Elk Rapids Schools	7,164.00	1,547	52,624
05065	Ellsworth Community School	7,298.00	251	8,558
05070	Mancelona Public Schools	7,085.00	1,143	38,873
05901	Concord Academy: Antrim	7,310.00	152	5,185
ARENAC				
06010	Arenac Eastern School District	7,085.00	369	12,575
06020	Au Gres-Sims School District	7,085.00	478	16,278

*Note: Total Proration may be \$0 or something less than \$34 per pupil if a district does not receive enough State foundation allowance funding to recover a reduction of \$34 per pupil.

District Code	District Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
ARENAC				
06050	Standish-Sterling Community Schools	7,085.00	1,813	61,649
BARAGA				
07010	Arvon Township School District	8,321.00	12	0
07020	Baraga Area Schools	7,085.00	556	18,912
07040	L'Anse Area Schools	7,085.00	819	27,863
BARRY				
08010	Delton-Kellogg School District	7,085.00	1,839	62,551
08030	Hastings Area School District	7,085.00	3,171	107,838
08050	Thornapple Kellogg School District	7,085.00	2,983	101,434
BAY				
09010	Bay City School District	7,085.00	9,464	321,807
09030	Bangor Township Schools	7,085.00	2,517	85,598
09050	Essexville-Hampton Public Schools	7,538.00	1,930	65,641
09090	Pinconning Area Schools	7,085.00	1,774	60,346
09901	Bay-Arenac Community High School	7,385.00	142	4,840
09902	Bay County PSA	7,085.00	316	10,766
BENZIE				
10015	Benzie County Central Schools	7,085.00	2,018	68,636
10025	Frankfort-Elberta Area Schools	8,058.00	570	19,382
BERRIEN				
11010	Benton Harbor Area Schools	7,085.00	4,011	136,396
11020	St. Joseph Public Schools	7,427.00	2,821	95,930
11030	Lakeshore School District (Berrien)	7,085.00	2,871	97,633
11033	River Valley School District	7,706.00	875	29,768
11160	Galien Township School District	7,085.00	188	6,403
11200	New Buffalo Area Schools	10,412.28	657	22,338
11210	Brandywine Community Schools	7,085.00	1,469	49,958
11240	Berrien Springs Public Schools	7,085.00	1,753	59,602
11250	Eau Claire Public Schools	7,085.00	802	27,294
11300	Niles Community School District	7,085.00	4,045	137,559
11310	Buchanan Community Schools	7,085.00	1,712	58,231
11320	Watervliet School District	7,085.00	1,324	45,029
11330	Coloma Community Schools	7,085.00	2,052	69,774
11340	Bridgman Public Schools	8,739.38	1,002	34,093

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BERRIEN				
11670	Hagar Township S/D #6	7,085.00	69	2,346
11830	Sodus Township S/D #5	7,085.00	64	2,201
11901	Countryside Academy	7,085.00	503	17,110
11903	Benton Harbor Charter School	7,085.00	418	14,212
11904	Mildred C. Wells Preparatory Academy	0.00	192	6,528
BRANCH				
12010	Coldwater Community Schools	7,085.00	3,178	108,052
12020	Bronson Community School District	7,085.00	1,276	43,402
12040	Quincy Community School District	7,085.00	1,441	49,006
12901	Pansophia Academy	7,085.00	204	6,945
CALHOUN				
13010	Albion Public Schools	7,113.00	1,431	48,687
13020	Battle Creek Public Schools	7,309.00	6,847	232,809
13050	Athens Area Schools	7,085.00	779	26,507
13070	Harper Creek Community Schools	7,085.00	2,569	87,347
13080	Homer Community Schools	7,085.00	1,043	35,479
13090	Lakeview Sch. District (Calhoun)	7,425.00	3,660	124,471
13095	Mar Lee School District	7,085.00	303	10,319
13110	Marshall Public Schools	7,085.00	2,610	88,758
13120	Pennfield School District	7,085.00	1,983	67,439
13130	Tekonsha Community Schools	7,198.00	374	12,745
13135	Union City Community Schools	7,085.00	1,166	39,645
13902	Endeavor Charter Academy	7,309.00	640	21,785
13903	Marshall Academy	7,085.00	213	7,242
13904	Battle Creek Area Learning Center	7,385.00	124	4,230
CASS				
14010	Cassopolis Public Schools	7,085.00	1,285	43,705
14020	Dowagiac Union School District	7,085.00	2,631	89,478
14030	Edwardsburg Public Schools	7,085.00	2,535	86,209
14050	Marcellus Community Schools	7,085.00	1,014	34,487
CHARLEVOIX				
15010	Beaver Island Community School	10,672.03	73	0
15020	Boyne City Public Schools	7,412.00	1,273	43,307
15030	Boyne Falls Public School District	7,085.00	316	10,499

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CHARLEVOIX				
15050	Charlevoix Public Schools	8,272.00	1,291	43,914
15060	East Jordan Public Schools	7,085.00	1,211	41,185
15901	Concord Academy:Boyne	7,085.00	196	6,690
15902	Northwest Academy	7,385.00	80	2,742
CHEBOYGAN				
16015	Cheboygan Area Schools	7,177.00	2,164	73,590
16050	Inland Lakes Schools	7,085.00	1,074	36,529
16070	Mackinaw City Public Schools	8,067.00	216	1,335
16100	Wolverine Community Schools	8,383.00	344	11,715
CHIPPEWA				
17010	Sault Ste. Marie Area Schools	7,085.00	2,651	90,147
17050	Detour Area Schools	9,423.82	228	7,777
17090	Pickford Public Schools	7,085.00	513	17,457
17110	Rudyard Area Schools	7,085.00	1,009	34,333
17140	Brimley Area Schools	7,085.00	500	17,011
17160	Whitefish Township Schools	11,314.95	56	0
17901	Joseph P. Lumsden Bahweting Anishnabe Academy	7,085.00	343	11,690
17902	Ojibwe Charter School	7,085.00	95	3,262
CLARE				
18010	Clare Public Schools	7,085.00	1,513	51,465
18020	Farwell Area Schools	7,085.00	1,534	52,176
18060	Harrison Community Schools	7,085.00	1,864	63,405
CLINTON				
19010	DeWitt Public Schools	7,085.00	2,974	101,149
19070	Fowler Public Schools	7,199.00	544	18,518
19100	Bath Community Schools	7,085.00	975	33,171
19120	Ovid-Elsie Area Schools	7,085.00	1,852	62,991
19125	Pewamo-Westphalia Community Schools	7,283.00	678	23,061
19140	St. Johns Public Schools	7,085.00	3,339	113,558
CRAWFORD				
20015	Crawford AuSable Schools	7,085.00	1,907	64,858
DELTA				
21010	Escanaba Area Public Schools	7,085.00	2,882	98,020
21025	Gladstone Area Schools	7,085.00	1,659	56,419

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DELTA				
21060	Rapid River Public Schools	7,085.00	451	15,339
21065	Big Bay De Noc School District	7,164.00	291	9,927
21090	Bark River-Harris School District	7,085.00	664	22,581
21135	Mid Peninsula School District	7,085.00	281	9,582
DICKINSON				
22010	Iron Mountain Public Schools	7,085.00	1,439	48,953
22025	Norway-Vulcan Area Schools	7,085.00	894	30,415
22030	Breitung Township Schools	7,085.00	1,875	63,778
22045	North Dickinson County Schools	7,085.00	387	13,190
EATON				
23010	Bellevue Community Schools	7,085.00	723	24,605
23030	Charlotte Public Schools	7,085.00	3,308	112,474
23050	Eaton Rapids Public Schools	7,085.00	3,072	104,480
23060	Grand Ledge Public Schools	7,200.00	5,343	181,695
23065	Maple Valley Schools	7,085.00	1,665	56,631
23080	Olivet Community Schools	7,085.00	1,408	47,899
23090	Pottersville Public Schools	7,100.00	913	31,057
23901	Island City Academy	7,085.00	199	6,793
EMMET				
24020	Harbor Springs School District	8,862.15	1,110	37,748
24030	Littlefield Public Schools	7,085.00	358	12,191
24040	Pellston Public Schools	7,163.00	738	25,097
24070	Public Schools of Petoskey	7,085.00	3,018	102,632
24901	Concord Academy - Petoskey	7,085.00	326	11,085
GENESEE				
25010	Flint City School District	7,817.00	16,840	572,565
25030	Grand Blanc Community Schools	7,565.00	8,133	276,541
25040	Mt. Morris Consolidated Schools	7,085.00	3,464	117,795
25050	Goodrich Area Schools	7,085.00	2,183	74,241
25060	Bendle Public Schools	7,085.00	1,532	52,113
25070	Genesee School District	7,085.00	908	30,878
25080	Carman-Ainsworth Community Schools	8,067.00	5,313	180,659
25100	Fenton Area Public Schools	7,085.00	3,649	124,098
25110	Kearsley Community Schools	7,112.00	3,759	127,833

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GENESEE				
25120	Flushing Community Schools	7,085.00	4,567	155,288
25130	Atherton Community Schools	7,085.00	1,038	35,324
25140	Davison Community Schools	7,085.00	5,471	186,037
25150	Clio Area School District	7,085.00	3,564	121,196
25180	Swartz Creek Community Schools	7,085.00	4,258	144,792
25200	Lake Fenton Community Schools	7,481.00	1,733	58,954
25210	Westwood Heights Schools	7,169.00	1,165	39,621
25230	Bentley Community Schools	7,392.00	945	32,150
25240	Beecher Community School District	7,704.00	1,884	64,061
25250	Linden Community Schools	7,085.00	3,077	104,634
25260	Montrose Community Schools	7,519.00	1,689	57,453
25280	Lakeville Community Schools	7,085.00	1,957	66,558
25902	Woodland Park Academy	7,385.00	344	11,704
25903	Grand Blanc Academy	7,385.00	450	15,324
25904	Northridge Academy	7,385.00	278	9,469
25905	International Academy of Flint	7,385.00	833	28,347
25906	Center Academy	7,385.00	387	13,183
25907	Linden Charter Academy	7,169.00	680	23,128
25908	Academy of Flint	7,169.00	509	17,323
25909	Burton Glen Charter Academy	7,085.00	700	23,817
25910	Richfield Public School Academy	7,385.00	464	15,804
25911	Madison Academy	7,085.00	219	7,448
GLADWIN				
26010	Beaverton Rural Schools	7,085.00	1,469	49,951
26040	Gladwin Community Schools	7,085.00	2,057	69,967
26901	Creative Learning Academy of Science	7,085.00	75	2,558
GOGEBIC				
27010	Bessemer Area School District	7,085.00	501	17,062
27020	Ironwood Area Schools	7,085.00	1,083	36,838
27070	Wakefield-Marenisco School District	7,645.00	312	10,630
27080	Watersmeet Township School District	8,547.39	236	8,049
GR. TRAVERSE				
28010	Traverse City Area Public Schools	7,085.00	10,755	365,682
28035	Buckley Community School District	7,085.00	398	13,547
28090	Kingsley Area Schools	7,085.00	1,492	50,733

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GR. TRAVERSE				
28901	Traverse Bay Community School	7,164.00	181	6,162
28902	Grand Traverse Academy	7,085.00	891	30,319
GRATIOT				
29010	Alma Public Schools	7,389.00	2,406	81,817
29020	Ashley Community Schools	7,085.00	397	13,524
29040	Breckenridge Community Schools	7,085.00	1,015	34,533
29050	Fulton Schools	7,085.00	1,029	35,013
29060	Ithaca Public Schools	7,085.00	1,487	50,575
29100	St. Louis Public Schools	7,085.00	1,249	42,499
HILLSDALE				
30010	Camden-Frontier Schools	7,085.00	611	20,794
30020	Hillsdale Community Schools	7,085.00	1,809	61,534
30030	Jonesville Community Schools	7,085.00	1,356	46,130
30040	Litchfield Community Schools	7,085.00	476	16,191
30050	North Adams-Jerome Schools	7,085.00	539	18,343
30060	Pittsford Area Schools	7,085.00	742	25,236
30070	Reading Community Schools	7,085.00	936	31,824
30080	Waldron Area Schools	7,085.00	369	12,577
30901	Hillsdale Preparatory School	7,085.00	42	1,436
30902	Will Carleton Charter School Academy	7,085.00	225	7,682
HOUGHTON				
31010	Hancock Public Schools	7,085.00	873	29,707
31020	Adams Township School District	7,085.00	428	14,583
31030	Public Schools of Calumet	7,085.00	1,565	53,227
31050	Chassell Township School District	7,085.00	284	9,688
31070	Elm River Township School District	8,329.00	15	0
31100	Dollar Bay-Tamarack City Area Schools	7,085.00	306	10,413
31110	Houghton-Portage Township Schools	7,085.00	1,267	43,110
31130	Lake Linden-Hubbell School District	7,085.00	549	18,684
31140	Stanton Township Public Schools	7,085.00	140	4,772
HURON				
32010	Bad Axe Public Schools	7,085.00	1,257	42,767
32030	Caseville Public Schools	7,636.00	284	9,666
32040	Church School District	7,085.00	29	987

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HURON				
32050	Elkton-Pigeon-Bay Port Laker Schools	7,085.00	1,051	35,742
32060	Harbor Beach Community Schools	7,085.00	699	23,773
32080	North Huron School District	7,085.00	543	18,487
32090	Owendale-Gagetown Area Schools	7,289.00	204	6,942
32130	Port Hope Community Schools	9,343.21	115	3,917
32170	Ubly Community Schools	7,085.00	886	30,127
32250	Bloomfield Township S/D #7F	7,085.00	8	272
32260	Colfax Township S/D #1F	9,213.00	25	850
32610	Sigel Township S/D #3F	7,085.00	16	575
32620	Sigel Township S/D #4F	7,085.00	24	820
32630	Sigel Township S/D #6	7,747.00	12	425
32650	Verona Township S/D #1F	7,085.00	27	945
INGHAM				
33010	East Lansing School District	8,517.45	3,410	115,961
33020	Lansing Public School District	7,653.00	15,534	528,156
33040	Dansville Schools	7,207.00	935	31,812
33060	Haslett Public Schools	7,243.00	2,904	98,744
33070	Holt Public Schools	7,526.00	5,994	203,822
33100	Leslie Public Schools	7,085.00	1,397	47,500
33130	Mason Public Schools (Ingham)	7,161.00	3,103	105,526
33170	Okemos Public Schools	8,352.00	4,202	142,890
33200	Stockbridge Community Schools	7,085.00	1,760	59,871
33215	Waverly Community Schools	9,044.46	3,264	110,982
33220	Webberville Community Schools	7,085.00	665	22,612
33230	Williamston Community Schools	7,129.00	1,995	67,856
33901	Cole Academy	7,385.00	159	5,423
33902	El-Hajj Malik El-Shabazz Academy	7,385.00	250	8,525
33903	Sankofa Shule Academy	7,385.00	108	3,697
33904	Mid-Michigan Leadership Academy	7,385.00	177	6,043
33906	White Pine Academy	7,085.00	198	6,757
33907	Capital Area Academy	7,385.00	202	6,868
33908	New City Academy	7,385.00	136	4,624
33909	Windemere Park Charter Academy	7,385.00	694	23,602

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IONIA				
34040	Palo Community School District	7,085.00	157	5,346
34080	Belding Area School District	7,085.00	2,400	81,615
34090	Lakewood Public Schools	7,085.00	2,387	81,164
34110	Portland Public School District	7,085.00	2,140	72,777
34120	Saranac Community Schools	7,085.00	1,218	41,424
34140	Berlin Township S/D #3	7,085.00	33	1,126
34340	Easton Township S/D #6	7,085.00	27	943
34360	Ionia Township S/D #2	7,085.00	10	0
IOSCO				
35010	Oscoda Area Schools	7,085.00	1,591	54,098
35020	Hale Area Schools	7,085.00	737	25,088
35030	Tawas Area Schools	7,085.00	1,483	50,433
35040	Whittemore-Prescott Area Schools	7,085.00	1,266	43,044
35901	Sunrise Education Center	7,085.00	68	2,312
IRON				
36015	Forest Park School District	7,085.00	623	21,183
36025	West Iron County Public Schools	7,085.00	1,132	38,510
ISABELLA				
37010	Mt. Pleasant City School District	7,147.00	3,953	134,415
37040	Beal City Public Schools	7,085.00	673	22,889
37060	Shepherd Public School District	7,085.00	1,744	59,314
37901	Renaissance Public School Academy	7,147.00	251	8,546
37902	Morey Charter School	7,147.00	228	7,752
JACKSON				
38010	Western School District	7,085.00	2,929	99,590
38020	Vandercook Lake Public Schools	7,085.00	1,345	45,747
38040	Columbia School District	7,085.00	1,787	60,778
38050	Grass Lake Community Schools	7,085.00	1,197	40,720
38080	Concord Community Schools	7,085.00	967	32,881
38090	East Jackson Community Schools	7,085.00	1,496	50,890
38100	Hanover-Horton Schools	7,085.00	1,365	46,438
38120	Michigan Center School District	7,085.00	1,445	49,157
38130	Napoleon Community Schools	7,085.00	1,656	56,306
38140	Northwest Community Schools	7,085.00	3,386	115,133

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JACKSON				
38150	Springport Public Schools	7,085.00	1,051	35,738
38170	Jackson Public Schools	7,137.00	6,638	225,698
38901	The da Vinci Institute	7,137.00	276	9,396
38902	Paragon Charter Academy	7,137.00	631	21,462
38903	Jackson Arts and Technology PSA	7,137.00	244	8,296
KALAMAZOO				
39010	Kalamazoo Public School District	7,753.00	10,989	373,655
39020	Climax-Scotts Community Schools	7,085.00	670	22,810
39030	Comstock Public Schools	7,085.00	2,614	88,908
39050	Galesburg-Augusta Community Schools	7,187.00	1,216	41,377
39065	Gull Lake Community Schools	7,085.00	2,889	98,243
39130	Parchment School District	7,085.00	1,880	63,950
39140	Portage Public Schools	7,085.00	8,813	299,663
39160	Schoolcraft Community Schools	7,085.00	1,198	40,747
39170	Vicksburg Community Schools	7,085.00	2,735	92,991
39904	Kalamazoo Advantage Academy	7,385.00	316	10,744
39905	Paramount Charter Academy	7,385.00	632	21,520
KALKASKA				
40020	Forest Area Community Schools	7,085.00	874	29,720
40040	Kalkaska Public Schools	7,085.00	1,686	57,331
40060	Excelsior Township S/D #1	7,085.00	49	1,691
KENT				
41010	Grand Rapids Public Schools	7,326.00	21,057	715,952
41020	Godwin Heights Public Schools	8,080.00	2,390	81,265
41025	Northview Public School District	7,085.00	3,388	115,209
41026	Wyoming Public Schools	7,113.00	5,651	192,148
41040	Byron Center Public Schools	7,707.00	3,153	107,213
41050	Caledonia Community Schools	8,235.00	3,839	130,529
41070	Cedar Springs Public Schools	7,085.00	3,484	118,475
41080	Comstock Park Public Schools	7,100.00	2,468	83,915
41090	East Grand Rapids Public Schools	7,686.00	3,009	102,320
41110	Forest Hills Public Schools	8,312.00	9,965	338,839
41120	Godfrey-Lee Public Schools	7,251.00	1,642	55,853
41130	Grandville Public Schools	7,085.00	6,068	206,329
41140	Kelloggsville Public Schools	7,085.00	2,162	73,532

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KENT				
41145	Kenowa Hills Public Schools	7,429.00	3,552	120,797
41150	Kent City Community Schools	7,085.00	1,424	48,434
41160	Kentwood Public Schools	7,362.00	9,215	313,315
41170	Lowell Area Schools	7,085.00	3,878	131,874
41210	Rockford Public Schools	7,085.00	7,927	269,521
41240	Sparta Area Schools	7,085.00	2,808	95,481
41901	New Branches School	7,326.00	153	5,202
41902	Horizons Community High School	7,113.00	227	7,741
41904	West MI Academy of Environmental Science	7,385.00	380	12,938
41905	Excel Charter Academy	7,362.00	701	23,859
41908	Byron Center Charter School	7,385.00	188	6,421
41909	Vista Charter Academy	7,385.00	613	20,842
41910	Vanguard Charter Academy	7,113.00	696	23,681
41911	Grattan Academy	7,085.00	202	6,897
41913	Gateway Middle/High School	7,326.00	130	4,447
41914	Knapp Charter Academy	7,385.00	693	23,579
41915	Walker Charter Academy	7,385.00	651	22,151
41916	Cross Creek Charter Academy	7,385.00	706	24,004
41917	William C. Abney Academy	7,326.00	385	13,115
41918	Creative Technologies Academy	7,085.00	311	10,574
41919	Ridge Park Charter Academy	7,326.00	551	18,751
41920	Chandler Woods Charter Academy	7,100.00	641	21,794
41921	Grand Rapids Child Discovery Center	7,326.00	207	7,063
KEWEENAW				
42030	Grant Township S/D #2	12,726.08	2	0
LAKE				
43040	Baldwin Community Schools	7,407.00	692	23,539
LAPEER				
44010	Lapeer Community Schools	7,085.00	7,113	241,864
44020	Almont Community Schools	7,085.00	1,849	62,884
44050	Dryden Community Schools	7,085.00	762	25,917
44060	Imlay City Community Schools	7,085.00	2,392	81,344
44090	North Branch Area Schools	7,085.00	2,742	93,233
44901	Chatfield School	7,085.00	291	9,923

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LEELANAU				
45010	Glen Lake Community Schools	7,245.00	808	17,045
45020	Leland Public School District	8,113.00	502	17,094
45040	Northport Public School District	9,431.74	167	0
45050	Suttons Bay Public Schools	7,085.00	917	31,198
LENAWEE				
46010	Adrian City School District	7,085.00	3,679	125,090
46020	Addison Community Schools	7,102.00	1,140	38,764
46040	Blissfield Community Schools	7,085.00	1,324	45,043
46050	Britton-Macon Area School District	7,252.00	545	18,548
46060	Clinton Community Schools	7,085.00	1,182	40,216
46070	Deerfield Public Schools	7,085.00	377	12,825
46080	Hudson Area Schools	7,085.00	1,060	36,065
46090	Madison School District (Lenawee)	8,160.00	1,445	49,141
46100	Morenci Area Schools	7,085.00	895	30,459
46110	Onsted Community Schools	7,085.00	1,865	63,415
46130	Sand Creek Community Schools	7,210.00	942	32,038
46140	Tecumseh Public Schools	7,085.00	3,405	115,802
LIVINGSTON				
47010	Brighton Area Schools	7,241.00	7,114	241,885
47030	Fowlerville Community Schools	7,085.00	3,163	107,548
47060	Hartland Consolidated Schools	7,200.00	5,613	190,845
47070	Howell Public Schools	7,085.00	8,676	295,012
47080	Pinckney Community Schools	7,085.00	4,847	164,823
47901	Kensington Woods High School	7,085.00	244	8,321
47902	Charyl Stockwell Academy	7,200.00	659	22,419
LUCE				
48040	Tahquamenon Area Schools	7,085.00	1,090	37,075
MACKINAC				
49010	St. Ignace Area Schools	7,085.00	776	26,406
49020	Bois Blanc Pines School District	15,780.30	2	76
49040	Les Cheneaux Community Schools	7,525.00	389	13,253
49055	Engadine Consolidated Schools	7,754.00	268	9,141
49070	Moran Township School District	7,218.00	87	0
49110	Mackinac Island Public Schools	11,638.62	76	2,601

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MACOMB				
50010	Center Line Public Schools	9,930.02	2,847	96,819
50020	East Detroit Public Schools	7,785.00	5,356	182,114
50030	Roseville Community Schools	7,737.00	6,407	217,869
50040	Anchor Bay School District	7,085.00	6,744	229,299
50050	Armada Area Schools	7,158.00	2,037	69,289
50070	Clintondale Community Schools	7,572.00	3,355	114,093
50080	Chippewa Valley Schools	7,085.00	15,032	511,097
50090	Fitzgerald Public Schools	8,370.00	2,964	100,791
50100	Fraser Public Schools	8,308.00	5,054	171,837
50120	Lake Shore Public Schools (Macomb)	8,258.00	3,351	113,963
50130	Lakeview Public Schools (Macomb)	8,117.00	2,972	101,070
50140	L'Anse Creuse Public Schools	7,687.00	11,698	397,753
50160	Mt. Clemens Community School District	8,277.00	2,427	82,549
50170	New Haven Community Schools	7,333.00	1,363	46,356
50180	Richmond Community Schools	7,085.00	1,989	67,633
50190	Romeo Community Schools	7,665.00	5,734	194,968
50200	South Lake Schools	9,343.42	2,469	83,970
50210	Utica Community Schools	7,624.00	29,620	1,007,092
50220	Van Dyke Public Schools	8,035.00	3,780	128,527
50230	Warren Consolidated Schools	9,467.26	15,320	520,907
50240	Warren Woods Public Schools	9,124.11	3,321	112,941
50901	Macomb Academy	7,085.00	111	3,799
50902	Conner Creek Academy East	7,385.00	854	29,046
50903	Huron Academy	7,385.00	480	16,345
50904	Conner Creek Academy	7,385.00	816	27,762
50905	Arts Academy in the Woods	7,385.00	363	12,359
50906	Merritt Academy	7,333.00	381	12,977
50908	Mt. Clemens Montessori Academy	7,385.00	256	8,712
50909	Prevail Academy	7,385.00	566	19,259
50911	Academy of Warren	0.00	657	22,338
MANISTEE				
51020	Bear Lake School District	7,085.00	388	13,198
51045	Kaleva Norman Dickson School District	7,617.00	898	30,554
51060	Onekama Consolidated Schools	8,232.00	428	14,561
51070	Manistee Area Schools	7,085.00	1,734	58,958

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MANISTEE				
51903	Casman Alternative Academy	7,085.00	95	3,238
MARQUETTE				
52015	N.I.C.E. Community Schools	7,085.00	1,278	43,470
52040	Gwinn Area Community Schools	7,085.00	1,437	48,872
52090	Negaunee Public Schools	7,085.00	1,491	50,721
52100	Powell Township Schools	8,316.00	48	937
52110	Republic-Michigamme Schools	8,966.65	152	5,168
52160	Wells Township School District	9,312.49	20	694
52170	Marquette Area Public Schools	7,085.00	3,477	118,224
52180	Ishpeming Public School District	7,085.00	951	32,335
52901	North Star Academy	7,085.00	84	2,880
MASON				
53010	Mason County Central Schools	7,085.00	1,562	53,127
53020	Mason County Eastern Schools	7,085.00	606	20,607
53030	Free Soil Community Schools	7,085.00	129	4,387
53040	Ludington Area School District	7,422.00	2,420	82,304
MECOSTA				
54010	Big Rapids Public Schools	7,085.00	2,051	69,765
54025	Chippewa Hills School District	7,085.00	2,514	85,481
54040	Morley Stanwood Community Schools	7,085.00	1,595	54,237
54901	Crossroads Charter Academy	7,085.00	647	22,015
MENOMINEE				
55010	Carney-Nadeau Public Schools	7,085.00	277	9,439
55100	Menominee Area Public Schools	7,085.00	1,833	62,326
55115	North Central Area Schools	7,085.00	462	15,721
55120	Stephenson Area Public Schools	7,085.00	844	28,726
55901	Nah Tah Wahsh Public School Academy	7,085.00	171	5,815
MIDLAND				
56010	Midland Public Schools	8,800.31	9,342	317,652
56020	Bullock Creek School District	7,085.00	1,983	67,430
56030	Coleman Community School District	7,085.00	948	32,232
56050	Meridian Public Schools	7,085.00	1,474	50,116
56901	Windover High School	7,385.00	109	3,725
56902	Midland Academy of Advanced and Creative Studies	7,385.00	189	6,430

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MISSAUKEE				
57020	Lake City Area School District	7,085.00	1,208	41,102
57030	McBain Rural Agricultural Schools	7,085.00	1,038	35,314
MONROE				
58010	Monroe Public Schools	7,095.00	6,819	231,849
58020	Airport Community School District	7,085.00	3,091	105,118
58030	Bedford Public Schools	7,085.00	5,314	180,692
58050	Dundee Community Schools	7,085.00	1,716	58,363
58070	Ida Public School District	7,085.00	1,735	58,991
58080	Jefferson Schools (Monroe)	11,544.96	2,306	78,405
58090	Mason Consolidated Schools (Monroe)	7,085.00	1,415	48,141
58100	Summerfield School District	7,085.00	818	27,823
58110	Whiteford Agricultural Schools	7,113.00	760	25,868
58901	New Bedford Academy	7,085.00	164	5,593
58902	Triumph Academy	7,385.00	481	16,361
MONTCALM				
59020	Carson City-Crystal Area Schools	7,085.00	1,153	39,230
59045	Montabella Community Schools	7,085.00	1,015	34,510
59070	Greenville Public Schools	7,085.00	3,871	131,631
59080	Tri County Area Schools	7,085.00	2,418	82,229
59090	Lakeview Community Schools (Montcalm)	7,085.00	1,669	56,759
59125	Central Montcalm Public Schools	7,085.00	1,941	66,001
59150	Vestaburg Community Schools	7,085.00	773	26,282
59901	Threshold Academy	7,085.00	179	6,094
MONTMORENCY				
60010	Atlanta Community Schools	7,085.00	425	14,456
60020	Hillman Community Schools	7,085.00	568	19,339
MUSKEGON				
61010	Muskegon City School District	7,623.00	5,628	191,374
61020	Muskegon Heights School District	7,741.00	2,048	69,635
61060	Mona Shores Public School District	7,085.00	4,148	141,032
61065	Oakridge Public Schools	7,085.00	1,949	66,273
61080	Fruitport Community Schools	7,085.00	3,220	109,484
61120	Holton Public Schools	7,085.00	1,097	37,306
61180	Montague Area Public Schools	7,085.00	1,486	50,530

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MUSKEGON				
61190	Orchard View Schools	7,285.00	2,849	96,898
61210	Ravenna Public Schools	7,085.00	1,097	37,310
61220	Reeths-Puffer Schools	7,085.00	4,181	142,163
61230	North Muskegon Public Schools	7,210.00	887	30,185
61240	Whitehall District Schools	7,085.00	2,350	79,919
61901	Tri-Valley Academy of Arts and Academics	7,385.00	205	6,978
61902	Timberland Academy	7,385.00	561	19,074
61903	Muskegon Technical Academy	7,385.00	241	8,217
61904	Three Oaks Public School Academy	7,085.00	138	4,722
NEWAYGO				
62040	Fremont Public School District	7,085.00	2,508	85,299
62050	Grant Public School District	7,085.00	2,365	80,438
62060	Hesperia Community Schools	7,085.00	1,105	37,592
62070	Newaygo Public School District	7,085.00	1,998	67,946
62090	White Cloud Public Schools	7,085.00	1,251	42,560
62470	Big Jackson School District	7,085.00	35	1,207
OAKLAND				
63010	Birmingham City School District	12,262.23	8,078	274,673
63020	Ferndale Public Schools	8,027.00	4,078	138,655
63030	Pontiac City School District	7,269.00	9,118	310,038
63040	School District of the City of Royal Oak	9,235.80	5,641	191,825
63050	Berkley School District	8,034.00	4,404	149,747
63060	Southfield Public School District	11,343.78	9,497	322,908
63070	Avondale School District	8,651.10	3,880	131,924
63080	Bloomfield Hills School District	12,339.25	5,892	200,353
63090	Clarenceville School District	8,459.87	1,889	64,235
63100	Novi Community School District	8,975.58	6,324	215,043
63110	Oxford Area Community Schools	7,343.00	4,274	145,316
63130	Hazel Park City School District	7,696.00	4,737	161,067
63140	Madison Public Schools (Oakland)	7,113.00	1,752	59,570
63150	Troy School District	9,419.18	12,098	411,352
63160	West Bloomfield School District	9,270.94	6,871	233,639
63180	Brandon School District	7,085.00	3,662	124,527
63190	Clarkston Community School District	7,332.00	8,103	275,524
63200	Farmington Public School District	10,452.22	12,243	416,274

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OAKLAND				
63210	Holly Area School District	7,085.00	4,184	142,260
63220	Huron Valley Schools	7,191.00	10,630	361,448
63230	Lake Orion Community Schools	8,144.00	7,866	267,444
63240	South Lyon Community Schools	7,141.00	6,972	237,070
63250	Oak Park City School District	8,104.00	4,113	139,855
63260	Rochester Community School District	8,192.00	14,756	501,715
63270	Clawson City School District	8,204.00	1,665	56,615
63280	Lamphere Public Schools	10,822.00	2,521	85,736
63290	Walled Lake Consolidated Schools	8,822.38	15,758	535,775
63300	Waterford School District	7,453.00	11,523	391,792
63901	AGBU Alex-Marie Manoogian School	7,385.00	345	11,738
63902	Academy of Oak Park	7,385.00	1,329	45,211
63903	Academy of Southfield	7,385.00	426	14,484
63904	Academy of Lathrup Village	7,385.00	429	14,594
63906	Pontiac Academy for Excellence	7,269.00	1,029	35,001
63907	Great Lakes Academy	7,269.00	297	10,106
63908	Academy of Michigan	7,385.00	515	17,510
63910	Edison-Oakland Public School Academy	7,385.00	843	28,679
63911	Holly Academy	7,085.00	637	21,683
63912	Oakland International Academy	7,385.00	419	14,271
63913	Walton Charter Academy	7,269.00	693	23,587
63914	Advanced Technology Academy	7,385.00	924	31,448
63915	Arts and Technology Academy of Pontiac	7,269.00	402	13,680
63916	Academy of Waterford	7,385.00	325	11,067
63917	Bradford Academy	7,385.00	1,038	35,297
63918	Laurus Academy	7,385.00	544	18,506
63920	Life Skills Center of Pontiac	7,269.00	208	7,089
63921	Crescent Academy	7,385.00	304	10,353
63922	Great Oaks Academy	7,385.00	461	15,707
OCEANA				
64040	Hart Public School District	7,209.00	1,279	43,511
64070	Pentwater Public School District	8,056.00	239	8,135
64080	Shelby Public Schools	7,395.00	1,731	58,886
64090	Walkerville Public Schools	7,085.00	401	13,647
64901	Lakeshore Public Academy	7,385.00	110	3,748

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OGEMAW				
65045	West Branch-Rose City Area Schools	7,085.00	2,512	85,427
ONTONAGON				
66045	Ewen-Trout Creek Consolidated School District	7,085.00	330	11,237
66050	Ontonagon Area Schools	7,085.00	610	20,770
66070	White Pine School District	8,350.00	36	1,253
OSCEOLA				
67020	Evart Public Schools	7,085.00	1,169	39,764
67050	Marion Public Schools	7,085.00	671	22,846
67055	Pine River Area Schools	7,085.00	1,293	43,985
67060	Reed City Area Public Schools	7,085.00	1,789	60,838
OSCODA				
68010	Mio-AuSable Schools	7,085.00	751	25,546
68030	Fairview Area School District	7,085.00	359	12,216
OTSEGO				
69020	Gaylord Community Schools	7,085.00	3,365	114,430
69030	Johannesburg-Lewiston Area Schools	7,603.00	867	29,487
69040	Vanderbilt Area Schools	7,085.00	223	7,590
OTTAWA				
70010	Grand Haven Area Public Schools	7,516.00	6,012	204,436
70020	Holland City School District	7,223.00	4,653	158,227
70040	Allendale Public School District	7,085.00	2,135	72,592
70070	West Ottawa Public School District	7,085.00	7,966	270,845
70120	Coopersville Public School District	7,085.00	2,566	87,272
70175	Jenison Public Schools	7,085.00	4,845	164,750
70190	Hudsonville Public School District	7,085.00	5,322	180,978
70300	Spring Lake Public Schools	7,120.00	2,415	82,129
70350	Zeeland Public Schools	7,085.00	5,310	180,558
70901	Walden Green Montessori	7,120.00	157	5,355
70902	West MI Academy of Arts and Academics	7,385.00	372	12,657
70904	Black River Public School	7,223.00	695	23,635
70905	Vanderbilt Charter Academy	7,223.00	441	15,011
70906	Eagle Crest Charter Academy	7,085.00	659	22,406
PRESQUE-ISLE				
71050	Onaway Area Community School District	7,085.00	812	27,612

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PRESQUE-ISLE				
71060	Posen Consolidated School District	7,085.00	297	10,126
71080	Rogers City Area Schools	7,085.00	628	21,361
71902	Presque Isle Academy II	7,085.00	66	2,269
ROSCOMMON				
72010	Gerrish-Higgins School District	7,085.00	1,750	59,500
72020	Houghton Lake Community Schools	7,085.00	1,858	63,180
SAGINAW				
73010	Saginaw City School District	7,368.00	10,091	343,097
73030	Carrollton School District	7,085.00	1,700	57,831
73040	Saginaw Township Community Schools	7,085.00	5,251	178,536
73080	Buena Vista School District	8,085.00	1,093	37,188
73110	Chesaning Union Schools	7,085.00	1,900	64,631
73170	Birch Run Area School District	7,085.00	1,882	64,012
73180	Bridgeport-Spaulding Community School District	7,444.00	2,042	69,455
73190	Frankenmuth School District	7,767.00	1,243	42,291
73200	Freeland Community School District	7,085.00	1,765	60,010
73210	Hemlock Public School District	7,085.00	1,454	49,452
73230	Merrill Community Schools	7,085.00	826	28,095
73240	St. Charles Community Schools	7,085.00	1,190	40,477
73255	Swan Valley School District	7,085.00	1,776	60,386
73903	Academy for Technology and Enterprise	7,368.00	361	12,303
73905	Saginaw County Transition Academy	7,368.00	29	994
73908	Saginaw Preparatory Academy	7,385.00	183	6,222
73909	Francis Reh PSA	7,368.00	258	8,789
73910	North Saginaw Charter Academy	7,368.00	654	22,253
73911	Saginaw Learn to Earn Academy	0.00	123	4,182
ST. CLAIR				
74010	Port Huron Area School District	7,190.00	11,289	383,835
74030	Algonac Community School District	7,085.00	2,294	78,022
74040	Capac Community School District	7,085.00	1,761	59,878
74050	East China School District	7,788.00	5,515	187,519
74100	Marysville Public Schools	7,085.00	2,735	93,019
74120	Memphis Community Schools	7,085.00	1,051	35,738
74130	Yale Public Schools	7,085.00	2,296	78,067
74901	St. Clair County Learning Academy	7,190.00	27	918

*Note: Total Proration may be \$0 or something less than \$34 per pupil if a district does not receive enough State foundation allowance funding to recover a reduction of \$34 per pupil.

District Code	District Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
ST. CLAIR				
74902	Industrial Technology Academy	7,190.00	0	0
74903	Landmark Academy	7,190.00	553	18,802
74904	Health Careers Academy of St. Clair County	7,190.00	0	0
74905	Hospitality Academy of St. Clair County	7,190.00	0	0
74906	Blue Water Learning Academy	7,085.00	27	926
74907	Information Technology Academy of St. Clair	7,190.00	0	0
74908	Academic Transitional Academy	7,190.00	0	0
74909	Public Safety Academy of St. Clair	7,190.00	0	0
74910	St Clair Co. Academy of Style	7,085.00	0	0
74911	St. Clair County Intervention Academy	7,190.00	97	3,298
ST. JOSEPH				
75010	Sturgis Public Schools	7,085.00	3,268	111,119
75020	Burr Oak Community School District	7,085.00	323	10,982
75030	Centreville Public Schools	7,085.00	991	33,718
75040	Colon Community School District	7,085.00	793	26,988
75050	Constantine Public School District	7,085.00	1,570	53,404
75060	Mendon Community School District	7,085.00	734	24,960
75070	White Pigeon Community Schools	7,085.00	853	29,005
75080	Three Rivers Community Schools	7,085.00	3,003	102,112
75100	Nottawa Community School	7,085.00	143	4,887
SANILAC				
76060	Brown City Community Schools	7,085.00	1,124	38,236
76070	Carsonville-Port Sanilac School District	7,085.00	628	21,377
76080	Croswell-Lexington Community Schools	7,085.00	2,374	80,734
76090	Deckerville Community School District	7,085.00	767	26,104
76140	Marlette Community Schools	7,085.00	1,288	43,803
76180	Peck Community School District	7,085.00	623	21,207
76210	Sandusky Community School District	7,085.00	1,312	44,614
SCHOOLCRAFT				
77010	Manistique Area Schools	7,085.00	1,091	37,099
SHIAWASSEE				
78020	Byron Area Schools	7,085.00	1,348	45,840
78030	Durand Area Schools	7,085.00	1,861	63,276
78040	Laingsburg Community School District	7,085.00	1,305	44,377

*Note: Total Proration may be \$0 or something less than \$34 per pupil if a district does not receive enough State foundation allowance funding to recover a reduction of \$34 per pupil.

District Code	District Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
SHIAWASSEE				
78060	Morrice Area Schools	7,085.00	641	21,812
78070	New Lothrop Area Public Schools	7,085.00	800	27,221
78080	Perry Public School District	7,085.00	1,913	65,043
78100	Corunna Public School District	7,085.00	2,409	81,912
78110	Owosso Public Schools	7,085.00	3,863	131,366
TUSCOLA				
79010	Akron-Fairgrove Schools	7,085.00	376	12,814
79020	Caro Community Schools	7,085.00	2,114	71,895
79030	Cass City Public Schools	7,085.00	1,463	49,743
79080	Kingston Community School District	7,085.00	654	22,241
79090	Mayville Community School District	7,085.00	1,092	37,153
79100	Millington Community Schools	7,085.00	1,595	54,249
79110	Reese Public Schools	7,085.00	1,057	35,953
79145	Unionville-Sebewaing Area S.D.	7,085.00	890	30,273
79150	Vassar Public Schools	7,085.00	1,838	62,495
VAN BUREN				
80010	South Haven Public Schools	7,085.00	2,270	77,208
80020	Bangor Public Schools (Van Buren)	7,210.00	1,438	48,899
80040	Covert Public Schools	9,772.44	688	0
80050	Decatur Public Schools	7,085.00	1,126	38,314
80090	Bloomington Public School District	7,085.00	1,387	47,170
80110	Gobles Public School District	7,085.00	1,046	35,574
80120	Hartford Public School District	7,393.00	1,438	48,922
80130	Lawrence Public School District	7,085.00	741	25,197
80140	Lawton Community School District	7,085.00	1,117	37,996
80150	Mattawan Consolidated School	7,085.00	3,640	123,777
80160	Paw Paw Public School District	7,085.00	2,335	79,404
WASHTENAW				
81010	Ann Arbor Public Schools	9,619.35	16,731	568,884
81020	School District of Ypsilanti	7,809.00	4,065	138,227
81040	Chelsea School District	7,458.00	2,799	95,170
81050	Dexter Community School District	7,761.00	3,596	122,268
81070	Lincoln Consolidated School District	7,085.00	5,006	170,233
81080	Manchester Community Schools	7,291.00	1,309	44,511
81100	Milan Area Schools	7,085.00	2,423	82,387

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District Code	Distict Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
WASHTENAW				
81120	Saline Area Schools	7,451.00	5,501	187,050
81140	Whitmore Lake Public Schools	7,085.00	1,288	43,807
81150	Willow Run Community Schools	7,659.00	2,511	85,395
81901	Honey Creek Community School	7,385.00	155	5,270
81902	Central Academy	7,385.00	351	11,938
81903	Washtenaw Technical Middle College	7,385.00	329	11,218
81904	Ann Arbor Learning Community	7,385.00	171	5,827
81905	South Arbor Charter Academy	7,085.00	685	23,298
81906	Fortis Academy	7,385.00	635	21,620
81908	Eastern Washtenaw Multicultural Academy	7,385.00	166	5,644
WAYNE				
82010	Detroit City School District	7,469.00	119,133	4,050,524
82020	Allen Park Public Schools	7,453.00	3,720	126,502
82030	Dearborn City School District	8,978.72	18,017	612,579
82040	Dearborn Heights School District #7	7,085.00	2,902	98,668
82045	Melvindale-North Allen Park Schools	9,158.27	2,823	95,999
82050	Garden City School District	7,569.00	5,428	184,563
82055	Grosse Pointe Public Schools	10,278.09	8,893	302,365
82060	Hamtramck Public Schools	7,085.00	3,116	105,954
82070	Highland Park City Schools	7,759.00	3,153	107,229
82080	School District of the City of Inkster	7,872.00	1,883	64,035
82090	Lincoln Park Public Schools	7,085.00	5,129	174,413
82095	Livonia Public Schools	8,489.81	17,714	602,298
82100	Plymouth-Canton Community Schools	7,410.00	18,592	632,145
82110	Redford Union School District	7,100.00	4,217	143,382
82120	River Rouge School District	9,000.17	1,516	51,561
82130	Romulus Community Schools	9,034.63	4,306	146,409
82140	South Redford School District	8,011.00	3,421	116,314
82150	Taylor School District	8,017.00	10,073	342,511
82155	Trenton Public Schools	8,927.11	2,994	101,821
82160	Wayne-Westland Community School District	7,781.00	13,665	464,614
82170	Wyandotte City School District	7,085.00	4,915	167,111
82180	Flat Rock Community Schools	7,829.00	1,913	65,050
82230	Crestwood School District	7,631.00	3,429	116,607
82240	Westwood Community Schools	8,115.00	2,278	77,473

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District Code	Distict Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
WAYNE				
82250	Ecorse Public School District	7,704.00	1,137	38,671
82290	Gibraltar School District	7,453.00	3,704	125,964
82300	Grosse Ile Township Schools	8,970.63	2,006	68,217
82320	City of Harper Woods Schools	8,392.61	1,231	41,879
82340	Huron School District	7,469.00	2,436	82,828
82365	Woodhaven-Brownstown School District	7,534.00	5,293	179,976
82390	Northville Public Schools	8,434.87	7,056	239,930
82400	Riverview Community School District	8,098.00	2,637	89,687
82405	Southgate Community School District	7,315.00	5,561	189,105
82430	Van Buren Public Schools	7,603.00	6,359	216,235
82902	Casa Richard Academy	7,385.00	147	4,998
82903	Aisha Shule/WEB Dubois Prep. School	7,385.00	288	9,814
82904	Plymouth Educational Center	7,385.00	925	31,450
82905	Nataki Talibah Schoolhouse of Detroit	7,385.00	424	14,433
82907	Michigan Technical Academy	7,385.00	1,252	42,571
82908	Thomas-Gist Academy	7,385.00	401	13,634
82909	Academy of Detroit-West	7,385.00	356	12,121
82910	M.L. King Jr. Education Center	7,385.00	256	8,721
82911	Gaudior Academy	7,385.00	228	7,769
82912	Academy of Westland	7,385.00	350	11,925
82913	Woodward Academy	7,385.00	726	24,709
82914	Colin Powell Academy	7,385.00	553	18,802
82915	Eaton Academy	7,385.00	476	16,193
82916	Summit Academy	7,385.00	417	14,201
82917	Michigan Health Academy	7,385.00	162	5,508
82918	Cesar Chavez Academy	7,385.00	1,412	48,033
82919	Commonwealth Community Devel. Academy	7,385.00	269	9,168
82921	Academy for Business and Technology	7,385.00	739	25,153
82922	Nsoroma Institute	7,385.00	248	8,432
82923	Chandler Park Academy	7,385.00	977	33,222
82924	Marvin L. Winans Academy of Performing Arts	7,385.00	996	33,889
82925	Detroit Community Schools	7,385.00	781	26,562
82926	Henry Ford Academy	7,385.00	475	16,150
82927	HEART Academy	7,385.00	228	7,752
82928	Dearborn Academy	7,385.00	490	16,660

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District Code	District Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
WAYNE				
82929	Detroit Academy of Arts and Sciences	7,385.00	2,157	73,358
82930	Dove Academy of Detroit	7,385.00	462	15,733
82933	Timbuktu Academy of Science and Technology	7,385.00	316	10,752
82936	Charlotte Forten Academy	7,385.00	333	11,341
82937	George Crockett Academy	7,385.00	423	14,394
82938	Summit Academy North	7,385.00	1,343	45,666
82939	Pierre Toussaint Academy	7,385.00	363	12,367
82940	Voyageur Academy	7,385.00	735	24,990
82941	Star International Academy	7,385.00	1,253	42,627
82942	Hope Academy	7,385.00	490	16,685
82943	Weston Technical Academy	7,385.00	429	14,592
82945	Edison Public School Academy	7,385.00	1,091	37,115
82947	David Ellis Academy	7,385.00	326	11,109
82948	Ross Hill Academy	7,385.00	303	10,312
82949	Center for Literacy and Creativity	7,385.00	142	4,836
82950	Universal Academy	7,385.00	420	14,302
82953	YMCA Service Learning Academy	7,385.00	1,132	38,505
82955	Allen Academy	7,385.00	881	29,975
82956	Old Redford Academy	7,385.00	1,538	52,324
82957	Hope of Detroit Academy	7,385.00	492	16,733
82958	Joy Preparatory Academy	7,385.00	463	15,754
82959	West Village Academy	7,385.00	584	19,880
82960	Cherry Hill School of Performing Arts	7,385.00	943	32,074
82961	Academy of Inkster	7,385.00	202	6,876
82962	New Beginnings Academy	7,385.00	182	6,188
82963	George Washington Carver Academy	7,385.00	562	19,118
82964	Marilyn F. Lundy Academy	7,385.00	348	11,858
82965	University Preparatory Academy	7,385.00	1,224	41,630
82967	Metro Charter Academy	7,385.00	667	22,685
82968	Canton Charter Academy	7,385.00	687	23,358
82969	Creative Montessori Academy	7,385.00	623	21,190
82970	Warrendale Charter Academy	7,385.00	671	22,822
82973	Trillium Academy	7,385.00	466	15,847
82974	Detroit Merit Charter Academy	7,385.00	678	23,077
82975	Riverside Academy	7,385.00	867	29,479

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District Code	Distict Name	FY 2006-07 Foundation Allowance	FY 2006-07 Pupils	FY 2006-07 Total Reduction at \$34 Per Pupil*
WAYNE				
82976	Keystone Academy	7,385.00	644	21,922
82977	Hamtramck Academy	7,085.00	426	14,511
82978	Life Skills Center of Metropolitan Detroit	7,385.00	414	14,082
82979	Detroit Enterprise Academy	7,385.00	598	20,363
82980	Business Entrepreneurship, Science, Tech. Academy	7,385.00	450	15,308
82981	American Montessori Academy	7,385.00	274	9,339
82982	Universal Learning Academy	7,085.00	183	6,229
82983	Bridge Academy	7,085.00	344	11,713
82984	Dr. Charles Drew Academy	7,385.00	364	12,376
82985	Detroit Premier Academy	7,385.00	635	21,590
82986	Hanley International Academy	7,085.00	400	13,600
82987	Frontier International Academy	7,085.00	300	10,200
82988	Discovery Arts and Technology PSA	7,385.00	179	6,086
82989	Covenant House Life Skills Center West	7,385.00	230	7,820
82990	Covenant House Life Skills Center East	7,385.00	334	11,373
82991	Covenant House Life Skills Center Central	7,385.00	114	3,876
WEXFORD				
83010	Cadillac Area Public Schools	7,085.00	3,261	110,879
83060	Manton Consolidated Schools	7,085.00	1,087	36,967
83070	Mesick Consolidated Schools	7,085.00	872	29,674
TOTAL STATEWIDE REDUCTION				\$57,030,548

*Note: Total Proration may be \$0 or something less than \$34 per pupil if a district does not receive enough State foundation allowance funding to recover a reduction of \$34 per pupil.

**Line Item Analysis of FY 2006-07 Senate's School Aid/K-12 Supplemental - \$34 Reduction Per Pupil
(Dollars in Thousands)**



Fiscal Year 2006-07

<u>Line Item Description</u>	<u>FY 2006-07 Year to Date PA 342 of 2006</u>	<u>FY 2006-07 Senate Proposed Revisions</u>	<u>FY 2006-07 Total Senate Appropriations</u>
Sec. 11 - Reduce Aid to ISDs per shortfall % formula	\$0.0	(\$2,204.3)	(\$2,204.3)
Sec. 11 - Reduce Aid to Other Entities per shortfall % formula	\$0.0	(\$281.6)	(\$281.6)
Sec. 11f Durant Non-plaintiff Cash Payments	\$32,000.0	\$0.0	\$32,000.0
Sec. 11g Durant Non-plaintiff Debt Service	\$34,961.0	(\$34,961.0)	\$0.0
Sec. 11j School Bond Loan Fund Payments - Debt Service	\$48,000.0	(\$5,500.0)	\$42,500.0
Sec. 11m Cash Flow Borrowing Costs	\$22,800.0	\$0.0	\$22,800.0
Sec 22a Proposal A Obligation Payment	\$6,207,000.0	(\$2,300.0)	\$6,204,700.0
Sec. 22b Discretionary Payment	\$3,584,950.0	(\$76,250.0)	\$3,508,700.0
Sec. 22c Equity Payment	\$20,000.0	\$0.0	\$20,000.0
Sec. 22e School Services Consolidation - NEW	\$0.0	\$0.0	\$0.0
Sec. 24 Court-Placed Pupils	\$8,000.0	\$0.0	\$8,000.0
Sec. 24a Juvenile Detention Facilities	\$3,000.0	\$0.0	\$3,000.0
Sec. 24c Challenge Program	\$1,253.1	\$0.0	\$1,253.1
Sec. 26a Renaissance Zone Costs	\$50,200.0	\$0.0	\$50,200.0
Sec. 26b PILT Reimbursement	\$2,400.0	\$1,000.0	\$3,400.0
Sec. 29 Declining Enrollment	\$20,000.0	\$0.0	\$20,000.0
Sec. 31a "At Risk" Pupil Support	\$310,457.0	\$0.0	\$310,457.0
Sec. 31a Vision/Hearing Screening	\$5,150.0	\$0.0	\$5,150.0
Sec. 31a Child and Adolescent Health Centers	\$3,743.0	\$0.0	\$3,743.0
Sec. 31a Mercy Education Project	\$100.0	(\$100.0)	\$0.0
Sec. 31c Children of Incarcerated Parents	\$1,875.0	(\$1,875.0)	\$0.0
Sec. 31d School Lunch Programs - State Share	\$22,495.1	\$0.0	\$22,495.1
Sec. 31d School Lunch Programs - Federal Share	\$322,506.0	\$0.0	\$322,506.0
Sec. 31f School Breakfast	\$9,625.0	\$0.0	\$9,625.0
Sec. 32b Great Start - ECIC Collaborative Grants	\$1,000.0	\$0.0	\$1,000.0
Sec. 32c Great Start - Interagency Early Childhood Grants	\$1,750.0	\$0.0	\$1,750.0
Sec. 32d Great Start - School Readiness	\$78,800.0	\$0.0	\$78,800.0
Sec. 32e Great Start - School Readiness - Full Day - NEW	\$0.0	\$0.0	\$0.0
Sec. 32j Great Start - ISD 0-5 Grants	\$5,000.0	\$0.0	\$5,000.0
Sec. 32l Great Start - School Readiness to Non-Districts	\$12,250.0	\$0.0	\$12,250.0
Sec. 32m - Book a Month Program	\$500.0	(\$500.0)	\$0.0
Sec. 34. Early Intervening Program	\$400.0	(\$400.0)	\$0.0
Sec. 39a(1) NCLB Federal DOE Grants	\$636,978.0	\$0.0	\$636,978.0
Sec 39a(2) Other Non-NCLB Federal DOE Grants	\$4,646.4	\$0.0	\$4,646.4
Sec. 41 Bilingual Education - State Share	\$2,800.0	\$0.0	\$2,800.0
Sec. 41a Bilingual Education - Federal Share	\$1,232.1	\$0.0	\$1,232.1
Sec. 51c Special Education Headlee - State Share	\$708,200.0	(\$21,500.0)	\$686,700.0
Sec. 51a(2) Spec. Ed. Foundations - State Share	\$205,600.0	\$2,300.0	\$207,900.0
Sec. 51a(3) Spec. Ed. Hold Harmless to ISDs - State Share	\$1,600.0	\$400.0	\$2,000.0
Sec. 51a(12) Spec. Ed. Non Sec. 52 to ISDs - State Share	\$7,700.0	(\$1,200.0)	\$6,500.0
Sec. 51a(6) Spec. Ed. Rules Change - State Share	\$2,200.0	\$0.0	\$2,200.0
Sec. 51a(8) Spec. Ed. ISD Center FICA - State Share	\$15,313.9	\$0.0	\$15,313.9
Sec. 53a Court-Placed Spec. Ed. FTEs - State Share	\$12,800.0	\$0.0	\$12,800.0
Sec. 54 MI School for Deaf and Blind - State Share	\$1,688.0	\$0.0	\$1,688.0

**Line Item Analysis of FY 2006-07 Senate's School Aid/K-12 Supplemental - \$34 Reduction Per Pupil
(Dollars in Thousands)**



Fiscal Year 2006-07

<u>Line Item Description</u>	<u>FY 2006-07 Year to Date PA 342 of 2006</u>	<u>FY 2006-07 Senate Proposed Revisions</u>	<u>FY 2006-07 Total Senate Appropriations</u>
Sec. 56 Spec. Ed. Millage Equalization - State Share	\$36,881.1	\$0.0	\$36,881.1
Sec. 51a Special Education - Federal IDEA	\$350,700.0	\$0.0	\$350,700.0
Sec. 51d Special Education - Other Federal	\$74,000.0	\$0.0	\$74,000.0
Sec. 54a Special Ed. Evaluation Lending Library	\$250.0	\$0.0	\$250.0
Sec. 54b Conductive Learning Center Study	\$250.0	\$0.0	\$250.0
Sec. 57 Advanced and Accelerated	\$285.0	\$0.0	\$285.0
Sec. 57a International Baccalaureate Program Grants	\$250.0	(\$250.0)	\$0.0
Sec. 61a Vocational Education	\$30,000.0	\$0.0	\$30,000.0
Sec. 62 ISD Vocational Ed Millage Equalization	\$9,000.0	\$0.0	\$9,000.0
Sec. 64 Health/Science Middle College Program	\$2,000.0	\$0.0	\$2,000.0
Sec. 65 Pre-College Engineering	\$780.1	(\$100.0)	\$680.1
Sec. 74 Bus Driver Safety Instruction	\$1,625.0	\$0.0	\$1,625.0
Sec. 74 School Bus Inspections	\$1,340.0	\$0.0	\$1,340.0
Sec. 81 ISD General Operations Support	\$80,110.9	\$0.0	\$80,110.9
Sec. 94a Center for Educ. Perf. and Information - State Share	\$2,350.0	\$0.0	\$2,350.0
Sec. 94a Center for Educ. Perf. and Information - Federal	\$3,543.2	\$0.0	\$3,543.2
Sec. 98 Michigan Virtual High School - State	\$2,750.0	\$0.0	\$2,750.0
Sec. 98 Michigan Virtual High School - Federal	\$3,250.0	\$0.0	\$3,250.0
Sec. 98b Wireless Technology - Federal	\$1,500.0	\$0.0	\$1,500.0
Sec. 98c Web-Based Testing	\$1,000.0	(\$1,000.0)	\$0.0
Sec. 99 Math/Science Centers - State	\$3,500.0	\$0.0	\$3,500.0
Sec. 99 Math/Science Centers - Federal	\$4,456.0	\$0.0	\$4,456.0
Sec. 99c Engineering Michigan's Future - District Funding	\$20,000.0	\$0.0	\$20,000.0
Sec. 99d Automatic External Defibrillators	\$100.0	(\$100.0)	\$0.0
Sec. 99e Financial Emergency District Funding	\$125.0	\$0.0	\$125.0
Sec. 99f School Building Security Mapping	\$350.0	(\$350.0)	\$0.0
Sec. 99g Positive Behavioral Support Program	\$300.0	(\$300.0)	\$0.0
Sec. 99h FIRST Robotics	\$150.0	\$0.0	\$150.0
Sec. 104a MEAP Testing - State Share	\$19,500.0	\$0.0	\$19,500.0
Sec. 104a MEAP Testing - Federal Share	\$8,425.2	\$0.0	\$8,425.2
Sec. 107 Adult Education - State	\$24,000.0	\$0.0	\$24,000.0
TOTAL SCHOOL AID APPROPRIATIONS	\$13,093,745.1	(\$145,471.9)	\$12,948,273.2
TOTAL REVENUE			
Federal Aid	\$1,411,236.9	\$0.0	\$1,411,236.9
School Aid Fund (SAF)	\$11,553,708.2	(\$313,671.9)	\$11,240,036.3
General Fund/General Purpose	\$35,000.0	\$0.0	\$35,000.0
PSERS Reserve	\$0.0	\$262,000.0	\$262,000.0
School Aid Stabilization Fund	\$93,800.0	(\$93,800.0)	\$0.0
TOTAL REVENUE	\$13,093,745.1	(\$145,471.9)	\$12,948,273.2